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October 10, 2024

BY ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007
KaplanNYSDChambers@nysd.uscourts.gov

Re: *In re Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*

Dear Judge Kaplan:

This letter relates to the cases consolidated for Trial One. We write on behalf of plaintiff Skatteforvaltningen (“SKAT”) and the Trial One Defendants. Pursuant to the Court’s Orders dated August 5, 2024, (*see* ECF No. 1116), and August 6, 2024, (*see* ECF No. 1118), the parties enclose a proposed joint stipulation of fact concerning the proposed testimony of defendants’ proffered experts Kasper Pilgaard and Dr. Emre Carr.

This proposed joint stipulation relates to background definitions and concepts in the securities industry concerning issues relevant to Trial One. The parties will endeavor to enter into fact stipulations concerning the pension plans’ purported trading as part of the Joint Pretrial Order to be submitted by the parties on December 2, 2024. Nothing in this stipulation shall preclude the Trial One Defendants from seeking to proffer Dr. Emre Carr to testify as to matters the Court has not yet precluded. SKAT reserves all rights to seek preclusion of such matters.

Respectfully submitted,

/s/ Marc A. Weinstein
Marc A. Weinstein

Enclosure